

DECISION



THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548

FILE: B-211477

DATE: July 14, 1983

MATTER OF: Department of the Army—Purchase of Commercial
Calendars

DIGEST: GAO will not dispute Army's administrative determination concerning procurement of calendars for use by the Chaplain's Office and Army Community Services to disseminate pertinent information about services available to military personnel and their families.

The Office of the Comptroller of the Department of the Army has forwarded to us for our decision questions raised by the Finance and Accounting Officer at the Seneca Army Depot, Romulus, New York, who wishes to know whether appropriated funds may be used by the Chaplain's Office and Army Community Services (ACS) to pay for commercially-available wall calendars purchased solely for publicity purposes. The two offices concerned contend that appropriated funds should be available for payment because these expenditures were reasonably necessary for the authorized programs involved. An authorized contracting officer effected the procurement. This determination is not in conflict with any principles of appropriation law in either statutes, regulations, or our previous decisions. We therefore see no reason to question the Army's administrative determination of necessity.

The Chaplain's Office and ACS each ordered 500 wall calendars imprinted with program information from commercial establishments. Initially these calendars were paid for out of funds from the Operation and Maintenance, Army (OMA) appropriation. Later, due to the Finance and Accounting Officer's concerns, the Chaplain's Office and ACS were requested to reimburse the appropriated funds accounts for the purchases from non-appropriated funds available to them. The Chaplain's Office has made the reimbursement as requested; Community Services has not. Both offices assert that the calendars are proper expenses payable from appropriated funds.

The Finance and Accounting Officer first questions whether the commercial purchase of calendars is allowable under Army printing regulations. According to the record, the calendars were carried in stock by the commercial supplier and therefore were purchased as supply items, defined in Army Regulation (AR) 310-1, app. A, para. Y, (December 1, 1976). As we read the Army's regulations, the information imprinted on the calendars is not printing within the definition of printing contained in AR 310-1, para. 2-14(c). This regulation excludes duplicating less than 5,000 single page documents from the definition of printing. Accordingly, this purchase did not have to meet the Army's printing regulations.

The Finance and Accounting Officer next cites AR 310-1, para. 2-19 which states that standard Government wall and desk calendars are the only calendars authorized at Government expense. This regulation appears to implement Government Printing and Binding Regulations 22-1 (April 1977) which requires agencies to order calendars from the General Services Administration (GSA).

Standard Government calendars carried as GSA stock items do not have an overleaf suitable for imprinting the information desired by the Chaplain's Office and ACS. However, 41 C.F.R. § 101-26.100-2 (1982) states: "When items * * * provided by GSA stock or Federal Supply Schedule will not serve the required functional end-use purpose, requests to waive the requirement for use of GSA sources shall be submitted to GSA for consideration." The same regulation in paragraph (b) further provides that "[a]gencies shall not initiate action to procure similar items from non-GSA sources until a request for a waiver has been requested from and approved by GSA." (Emphasis added.)

We were informally advised by GSA's Office of Commodity Management that agencies have not been required to request waivers unless there is a legitimate doubt about the availability of similar items from GSA. In this case, the calendars were purchased by the Chaplain's Office and ACS solely to disseminate program information to military personnel and their families. There were no items available from GSA stock or the Federal Supply Schedule which could be readily used for this purpose and therefore a waiver request was not required.

The final objection raised by the Finance and Accounting Officer is that the calendars are not "a reasonable and necessary expense for program publicity." He points out that the publicizing of the services offered by both offices could be accomplished through existing media, e.g., post newspapers or newsletters, bulletins, or by posting signs on bulletin boards and other "conspicuous places." Although we agree that the two programs could accomplish their purposes through these means, they are not necessarily the only way to do so.

While the purchase of calendars for promotional purposes is not specifically authorized, appropriated funds may be used for expenditures not specifically authorized where they are reasonably necessary or incident to the execution of the program or activity charged and for which there is an available appropriation. 50 Comp. Gen. 534, 536 (1971). The Chaplain's Office purchased 500 calendars which were imprinted with the following information:

"PROTESTANT WORSHIP Sunday 1100 Hours
"CATHOLIC MASSES Saturday 1730 Hours
Sunday 1230 Hours

"Chaplain James E. Russell, Jr., Depot Chaplain
"869-0340 Father Thomas Florack, Priest 869-3111

"SENECA ARMY DEPOT CHAPEL"

Chaplains have a duty to hold religious services for the commands to which they are assigned. 10 U.S.C. § 3547 (1976). They are also responsible for coordinating religious services held for different faiths represented among military personnel. AR 165-20(e) (October 15, 1979). Publicizing the schedule of services is an appropriate extension of this duty.

Army regulations further require Chaplains to develop programs providing pastoral care, which involves "calling on families in their homes," AR 165-20, para. 2-1(c)(1), and giving "spiritual support and help to the sick and their families by visitations, counseling, religious ministrations, and other aid." AR 165-20, para. 2-1(c)(4). In order for Chaplains to effectively carry out these duties, they may find it necessary to place their names and telephone numbers before those who may need their services. Wall calendars are a traditional publicity medium. They are readily visible in emergency situations, not easily lost, available to all family members at home, and used throughout the year.

There is a similar rationale put forward by the ACS for its purchase of 500 calendars. Although the record does not give specific details, we understand that these calendars were imprinted with the name of the ACS office, its building location and telephone extension.

The ACS program, as described in AR 608-1 (October 1, 1978) is a social services program for service members and their families. Examples of essential services which are to be provided by ACS centers include information and referral services, followup services, financial planning and assistance, the Army Child Advocacy Program (ACAP), and child support services. AR 608-1, para. 2-2. Optional services may be developed at the local level to supplement the essential services, including the establishment of a 24 hour hotline telephone answering service established to provide emergency information and assistance. AR 608-1, ch. 3, sec. III.

ACS, too, feels it has a duty to publicize its programs, in order to be effective in serving the community. This duty is recognized in AR 608-1, para. 1-8.

As stated therein, the primary goal of ACS publicity is to make personnel and their families aware of the types of services offered and the location of the ACS Center. While the regulation cited above suggests a variety of publications and notices to accomplish this goal, its provisions do not appear to exclude other means of publicity, if found to be effective.

We considered a similar issue in a case involving the Labor Department's effort to publicize the services of the United States Employment Service to both prospective employers and unemployed veterans. The Department discharged a flock of balloons from a float in a parade. Attached to the balloons were mimeographed messages asking employers to list their available jobs and advising veterans to take advantage of this service. This Office held that because of the statutory duty imposed on the Department to publish information about its employment service activities and the fact that the balloons were purchased as a medium of disseminating pertinent information about the functions of the United States Employment Service, appropriated funds were available to pay for the cost. B-62501, January 7, 1947.

The commercial calendars purchased by the Chaplain's Office and ACS were also intended to disseminate pertinent information about services available to military personnel and their families. While other less expensive methods of conveying the information appear to have been contemplated by the applicable regulations, in the absence of any prohibition in a statute, regulation, or our own decision, we will not question the Army's administrative determination that the expense of the calendars was reasonably necessary to carry out the purposes of their respective programs. Therefore, payment for the calendars out of appropriated funds is permissible.

for *Harry D. DuClaw*
Comptroller General
of the United States